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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

PATENT

In re application of: Little

Attorney Docket No.: 722-X03-054

Application No.: 10/659,049

Examiner: Sellers, Daniel A.

Filed: September 10, 2003

Group: 2644

Title: A METHOD OF MODIFYING LOW FREQUENCY COMPONENTS OF A DIGITAL

AUDIO SIGNAL

CERTIFICATE OF FACSIMILE TRANSMISSION I hereby certify that this correspondence is being facsimile transmitted to the United States Patent and Trademark Office FAX. No. (571) 273-8300 on December 22, 2005.

Signed:

Lissa Oros

Amendment and Response to Non-Final Office Action

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

The enclosed remarks and amendments are submitted in response to the Office Action mailed on September 22, 2005. Applicants respectfully request reconsideration of the captioned application in view of the following remarks and amendments. A listing of the claims commences on page 2. Remarks begin on page 4 of this paper.